IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 01.03.2024

CORAM :

**THE HON'BLE MR.JUSTICE SENTHILKUMAR RAMAMOORTHY**

W.P.No.3824 of 2024
and
W.M.P.Nos.4129 & 4131 of 2024

Mrs. Amirthalingam Thilagavathy ... Petitioner

Versus

The Superintendent,
Villupuram Range,
Villupuram – I. ... Respondent

**PRAYER**: Writ Petition filed under Article 226 of the Constitution of India, pleased to issue a Writ of Certiorarified Mandamus, to call for the impugned proceedings of the respondent passed in Reference Number ZA3303230194225 dated 03.03.2023 and quash the same as the impugned proceedings of the respondent is in violation of principles of natural justice, cryptic, arbitrary and further direct the respondent to restore and activate the registration of the petitioner granted under the Central Goods and Services Tax Act, 2017 and the Tamil Nadu Goods and Services Tax Act, 2017.

For Petitioner : Mr. P. Rajkumar
For Respondent : Mr. Rajinish Pathiyil,
Senior Standing Counsel.

**ORDER**

The petitioner assails the order of cancellation of GST registration, dated 03.03.2023.

2. The petitioner asserts that he was unaware of the order of cancellation of the GST registration on account of her complete dependence on the consultant. It is further stated that GST returns were filed subsequently up to February 2023. For the periods subsequent thereto, it was stated that the petitioner was unable to file returns on account of the GST portal being inaccessible.

3. Learned counsel for the petitioner referred to and relied upon the judgment of this Court in *Suguna Cutpiece v. The Appellate Deputy Commissioner (ST)(GST) and others, W.P.Nos.25048 of 2021 batch (Suguna Cutpiece)*, and contends that the petitioner is entitled to an order along similar lines.

4. Learned senior standing counsel for the respondent also submits that directions along the lines of *Suguna Cutpiece* may be issued.

5. Accordingly, this writ petition is disposed of with the following directions:-

i. The petitioner is directed to file returns for the period prior to the cancellation of registration, if not filed, together with tax dues along with interest thereon and the fee fixed for belated filing of returns within a period of forty five (45) days from the date of receipt of a copy of this order.

ii. It is made clear that such payment of tax, interest, fine / fee and etc. shall not be allowed to be made or adjusted from and out of any Input Tax Credit (ITC) which may be lying unutilized or unclaimed in the hands of the petitioner.

iii. If any ITC has remained unutilized, it shall not be utilised until it is scrutinized and approved by an appropriate or competent officer of the Department.

iv. Only such approved ITC shall be allowed to be utilized thereafter for discharging future tax liability under the Act and Rules.

v. The petitioner shall also pay GST and file the returns for the period subsequent to the cancellation of the registration by declaring the correct value of supplies.

vi. If any ITC was earned, it shall be allowed to be utilised only after scrutinising and approving by the respondent or any other competent authority.

vii. On payment of tax, penalty and uploading of returns, the registration shall stand revived forthwith.

viii. The respondent shall take suitable steps by instructing GST Network, New Delhi to make suitable changes in the architecture of the GST Web portal to allow the petitioner to file the returns and to pay the tax / penalty / fine.

ix. The above exercise shall be carried out by the respondent within a period of thirty (30) days from the date of receipt of a copy of this order.

6. The restoration of the GST registration is subject to and conditional upon fulfilling the above conditions.

7. The Writ Petition is disposed of on the above terms. There shall be no order as to costs. Consequently, the connected miscellaneous petitions are also closed.

**01.03.2024**

Index : Yes
Speaking Order : Yes
Neutral Case Citation: Yes

klt

To

The Superintendent,
Villupuram Range,
Villupuram – I.

**SENTHILKUMAR RAMAMOORTHY,J**

klt

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